
Miromar Lakes Community Development District

Regular Meeting Agenda

June 8, 2017



Visit our Web Site at: www.miromarlakescdd.org

Prepared by:

JWARD AND ASSOCIATES LLC

2041 Northeast 6th Terrace

Wilton Manors, FL. 33305

E-Mail: JimWard@JPWardAssociates.com

PHONE: (954) 658-4900

MIROMAR LAKES

COMMUNITY DEVELOPMENT DISTRICT

May 26, 2017

Board of Supervisors
Miromar Lakes Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Miromar Lakes Community Development District will be held on **Thursday, June 8, 2017 at 2:00 P.M.** at the **Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.**

1. Call to Order & Roll Call
2. Consideration of Resolution 2017-5 declaring a vacancy in Seat (1) on the Board of Supervisor's; appointing a qualified elector to fill the vacancy in Seat (1) on the Board of Supervisors pursuant to Section 190.004 (4) Florida Statutes.
3. Administration of the Oath of Office for the newly appointed Supervisor from the adoption of Resolution 2017-5.
 - a) Guide to the Sunshine Amendment and Code of Ethics for Public Officers and Employees.
 - b) Form 1 – Statement of Financial Interests.
4. Consideration of Resolution 2017-6 re-designating the officer's of the District.
5. Consideration of Minutes
 - a) May 11, 2017 Regular Meeting
6. Continued discussion of the Proposed Budget for Fiscal Year 2018.
7. Staff Reports
 - a) Attorney
 - I. University Overlay Landscape MSBU
 - b) Engineer
 - c) Asset manager
 - d) Manager
 - I. Financial Statements for the period ending April 30, 2017
8. Supervisor's Requests and Audience Comments

9. Adjournment

The second order of business is consideration of resolution declaring a vacancy in Seat (1) on the Board of Supervisor's and appointing a qualified elector to fill the vacancy.

Section 190.006 (4) provides that the remaining members of the Board of Supervisor's, in their sole and absolute discretion may appoint an individual to fill the unexpired term of office for Seat (1).

The individual must be a resident in the District, and registered to vote in Lee County.

If the Board chooses to fill the seat at this meeting, I will be in a position to administer the oath of office for the newly appointed member.

The newly appointed member must file a Form 1 – Statement of Financial Interests, which must be filed with the Supervisor of Elections in Lee county with thirty (30) days of being seated on the Board (**filing deadline is July 8, 2017**)

Finally, staff will take some brief time to review the Sunshine Laws and other pertinent laws regarding the position of Supervisor for the District.

The fourth order of business is to re-designate the officer's of the District. Currently the officer's are as follows:

Vice Chairman – Dr. David Herring
Assistant Secretary – Mr. Doug Ballinger
Assistant Secretary – Mr. Alan Refkin
Assistant Secretary – Mr. Burnett Donoho
Secretary/Treasurer – James P. Ward.

The Board can discuss who should fill the Chairman's position and Vice Chairman's position, and the remaining members will serve as Assistant Secretaries.

The position of Secretary/Treasure is ministerial, and, as such, is filled by the District Manager.

The fifth order of business is consideration of the minutes of the May 11, 2017 regular meeting.

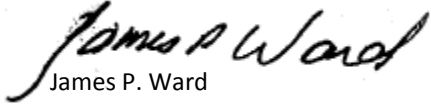
The sixth order of business is to see if there are any continued questions/comments on the Proposed Budget for Fiscal Year 2018. The proposed budget was approved for the purpose of setting the public hearing on August 10, 2017. This item will continue to be carried on the meeting agenda, and we will adopt the budget at the August 10, 2017 meeting, which sets in place the final assessment rates, and programs for Fiscal Year 2018. As mentioned at the May meeting, staff would like to finish the discussions by the July, 2018 meeting, such that by the August meeting, we have a final budget for adoption.

Miromar Lakes Community Development District

The balance of the Agenda is standard in nature and I look forward to seeing you at the meeting, and if you have any questions and/or comments, please do not hesitate to contact me directly at (954) 658-4900.

Yours sincerely,

**Miromar Lakes
Community Development District**



James P. Ward
District Manager
Enclosures

The Fiscal Year 2017 schedule is as follows

October 13, 2016	November 10, 2016
December 8, 2016	January 12, 2017
February 9, 2017	March 9, 2017
April 13, 2017 CANDELLED	May 11, 2017
June 8, 2017	July 13, 2017
August 10, 2017	September 14, 2017

RESOLUTION 2017-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT (1) ON THE BOARD OF SUPERVISORS; APPOINTING A QUALIFIED ELECTOR TO FILL THE VACANCY IN SEAT (1) ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(4), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Miromar Lakes Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the “Board”) recognizes the untimely death of its esteemed member and Chairman, Michael Hendershot, on May 3, 2017; and

WHEREAS, as a result of the same, in accordance with Section 190.006(4), Florida Statutes, the Board declares a vacancy in Seat One (1) formerly held by Supervisor Hendershot; and

WHEREAS, pursuant to applicable law, the Board of Supervisors is required to fill a vacancy created on the Board; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution appointing a Qualified Elector to fill the vacancy in Seat _.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. DECLARATION OF VACANCY. Seat One (1) on the Board is hereby declared vacant as of May 3, 2017.

SECTION 2. APPOINTMENT TO FILL VACANCY. The following person is hereby appointed to fill Seat (1) -

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

RESOLUTION 2017-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT (1) ON THE BOARD OF SUPERVISORS; APPOINTING A QUALIFIED ELECTOR TO FILL THE VACANCY IN SEAT (1) ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(4), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

PASSED AND ADOPTED this 8th day of June, 2017.

**MIROMAR LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

_____, Chairman

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Miromar Lakes Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Miromar Lakes Community Development District**, Lee County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF LEE

Sworn to (or affirmed) before me this ____ day of _____, 2017, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2016

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** BOTH PARTS OF THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR THE PRECEDING TAX YEAR, WHETHER BASED ON A CALENDAR YEAR OR ON A FISCAL YEAR. PLEASE STATE BELOW WHETHER THIS STATEMENT IS FOR THE PRECEDING TAX YEAR ENDING EITHER (must check one):

DECEMBER 31, 2016 OR SPECIFY TAX YEAR IF OTHER THAN THE CALENDAR YEAR: _____

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (must check one):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME

[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]

(If you have nothing to report, write "none" or "n/a")

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING

For **elected municipal officers** required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

WHAT TO FILE:

After completing all parts of this form, **including signing and dating it**, send back only the first sheet (pages 1 and 2) for filing.

If you have nothing to report in a particular section, write "none" or "n/a" in that section(s).

NOTE:

MULTIPLE FILING UNNECESSARY:

A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

Facsimiles will not be accepted.

WHERE TO FILE:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.)

State officers or specified state employees file with the Commission on Ethics, P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303.

Candidates file this form together with their qualifying papers.

To determine what category your position falls under, see page 3 of instructions.

WHEN TO FILE:

Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does **not** relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2016.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; members of the board of Triumph Gulf Coast, Inc; members of the board of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, and the local Boards of Trustees and Presidents of state universities.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance

director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, Assistant Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$20,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

DISCLOSURE PERIOD: The tax year for most individuals is the calendar year (January 1 through December 31). If that is the case for you, then your financial interests should be reported for the calendar year 2016; check that box. If you file your IRS tax return based on a tax year that is not the calendar year, you should specify the dates of your tax year in this portion of the form and check the appropriate box. This is the "disclosure period" for your report.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose the amount of income received, and you need not list your public salary from serving in the position(s) which requires you to file this form. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of

a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DRO) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(5), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Dollar Value Thresholds Instructions.)

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose the amount of income received, and you need not list your public salary received from serving in the position(s) which requires you to file this form, but this amount should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived

more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product *contained in* a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Percentage Thresholds Instructions.)

FLORIDA COMMISSION ON ETHICS



GUIDE to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2016

State of Florida
COMMISSION ON ETHICS

Stanley Weston, *Chair*
Jacksonville

Matthew F. Carlucci, *Vice Chair*
Jacksonville

Michelle Anchors
Ft. Walton Beach

Michael Cox
Trinity

I. Martin Ford
Vero Beach

Tom Freeman
DeBary

Wiley Horton
Tallahassee

Susan Horovitz Maurer
Ft. Lauderdale

Linda M. Robison
Pompano Beach

Virindia Doss
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

TABLE OF CONTENTS

I. HISTORY OF FLORIDA’S ETHICS LAWS.....	1
II. ROLE OF THE COMMISSION ON ETHICS.....	1
III. THE ETHICS LAWS	2
A. PROHIBITED ACTIONS OR CONDUCT	2
1. Solicitation or Acceptance of Gifts	2
2. Unauthorized Compensation	3
3. Misuse of Public Position.....	3
4. Disclosure or Use of Certain Information	3
5. Solicitation or Acceptance of Honoraria.....	3
B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS	4
1. Doing Business With One’s Agency.....	4
2. Conflicting Employment or Contractual Relationship.....	4
3. Exemptions.....	4
4. Additional Exemption	5
5. Lobbying State Agencies by Legislators.....	6
6. Employees Holding Office.....	6
7. Professional & Occupational Licensing Board Members	6
8. Contractual Services: Prohibited Employment	6
9. Local Government Attorneys	6
10. Dual Public Employment	6
C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES.....	7
1. Anti-Nepotism Law.....	7
2. Additional Restrictions.....	7
D. POST OFFICEHOLDING & EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS....	7
1. Lobbying By Former Legislators, Statewide Elected Officers, and Appointed State Officers	7
2. Lobbying By Former State Employees	7
3. Additional Restrictions on Former State Employees	8
4. Lobbying By Former Local Government Officers and Employees	9
E. VOTING CONFLICTS OF INTEREST.....	9
F. DISCLOSURES.....	10
1. Form 1 - Limited Financial Disclosure	10
2. Form 1F - Final Form 1	13
3. Form 2 - Quarterly Client Disclosure.....	13

4. Form 6 - Full and Public Disclosure	13
5. Form 6F - Final Form 6.....	14
6. Form 9 - Quarterly Gift Disclosure	14
7. Form 10 - Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event-Related Expenses	14
8. Form 30 - Donor's Quarterly Gift Disclosure.....	15
9. Forms 1X and 6X – Amendments.....	16
IV. AVAILABILITY OF FORMS.....	16
V. PENALTIES.....	16
A. For Violations of the Code of Ethics	16
B. For Violations by Candidates.....	16
C. For Violations by Former Officers and Employees	17
D. For Lobbyists and Others.....	17
E. Felony Convictions: Forfeiture of Retirement Benefits	17
F. Automatic Penalties for Failure to File Annual Disclosure.....	17
VI. ADVISORY OPINIONS.....	17
A. Who Can Request an Opinion.....	17
B. How to Request an Opinion	18
C. How to Obtain Published Opinions.....	18
VII. COMPLAINTS	18
A. Citizen Involvement.....	18
B. Referrals	18
C. Confidentiality.....	18
D. How the Complaint Process Works	19
E. Dismissal of Complaint at Any Stage of Disposition.....	20
F. Statute of Limitations	20
VIII. EXECUTIVE BRANCH LOBBYING	20
IX. WHISTLE-BLOWER'S ACT.....	21
X. ADDITIONAL INFORMATION.....	21
XI. ONLINE TRAINING.....	21

FLORIDA COMMISSION ON ETHICS
GUIDE TO THE SUNSHINE AMENDMENT
and
CODE OF ETHICS
for
PUBLIC OFFICERS and EMPLOYEES

I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;

- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.]

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm,

employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, effective in 2006 and notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, effective May 1, 2013, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. Unauthorized Compensation

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. Misuse of Public Position

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. Disclosure or Use of Certain Information

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

5. Solicitation or Acceptance of Honoraria

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. Doing Business With One's Agency

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. Conflicting Employment or Contractual Relationship

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. Exemptions

Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- (a) When the business is rotated among all qualified suppliers in a city or county.
- (b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.
- (c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- (d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- (e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- (f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- (g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- (h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- (i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- (j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. Additional Exemptions

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.] A qualified blind trust established pursuant to Sec. 112.31425, Fla. Stat., may afford an official protection from conflicts of interest arising from assets placed in the trust.

5. *Lobbying State Agencies By Legislators*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

7. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

8. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

9. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

10. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute "jurisdiction or control" for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- (a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

- (b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. Additional Restrictions on Former State Employees

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec. 112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

4. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

A qualified blind trust established pursuant to Sec. 112.31425, Fla. Stat., may afford an official protection from voting conflicts of interest arising from assets placed in the trust.

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, and the local boards of trustees and presidents of state universities.

LOCAL OFFICERS include:

1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.

3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.

5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$20,000.

7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. **NO DOLLAR VALUES ARE REQUIRED TO BE LISTED.** In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 together with and at the same time they file their qualifying papers.

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); and members of the Florida Housing Finance Corporation Board and the Florida Prepaid College Board; and members of expressway authorities, transportation authorities (except the

Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch.106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee; a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or

FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

ELECTED CONSTITUTIONAL OFFICERS, OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file annually FORM 1 or 6 will be sent these forms by mail from the Commission on Ethics by JUNE 1 of each year. Newly elected and appointed officers and employees should contact the heads of their agencies or the Commission on Ethics for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

Any person needing one or more of the other forms described here may also obtain them from a Supervisor of Elections or from the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709. They are also available on the Commission's website: www.ethics.state.fl.us.

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per principal for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has

the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website: www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can obtain a complaint form (FORM 50), by contacting the Commission office at the address or phone number shown on the inside front cover of this booklet, or you can download it from the Commission's website: www.ethics.state.fl.us.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the

Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4987

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers and elected municipal officers are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.

RESOLUTION 2017-6

A RESOLUTION OF THE BOARD OF SUPERVISOR’S OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT RE-DESIGNATING THE OFFICER’S OF THE DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Miromar Lakes Community Development District desire to appoint the below recited person(s) to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are appointed to the offices shown.

Chairman	_____
Vice-Chairman	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer	<u>James P. Ward</u>
Secretary	<u>James P. Ward</u>

SECTION 2. REMOVAL OF CERTAIN OFFICERS. Any other individuals, are hereby removed as officers of the District.

SECTION 3. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 4. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements or actions of the Board of Supervisor’s in conflict are hereby repealed to the extent of such conflict.

SECTION 5. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

RESOLUTION 2017-6

A RESOLUTION OF THE BOARD OF SUPERVISOR'S OF THE MIROMAR LAKES COMMUNITY DEVELOPMENT DISTRICT RE-DESIGNATING THE OFFICER'S OF THE DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

PASSED AND ADOPTED this 9th ay of June, 2017

**Miromar Lakes
Community Development District**

James P. Ward, Secretary

_____, Chairman

**MINUTES OF MEETING OF THE
MIROMAR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Miromar Lakes Community Development District's Board of Supervisors was held on Thursday, May 11, 2017, at 2:00 p.m. at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Board members present and constituting a quorum were:

David Herring	Vice Chairman
Doug Ballinger	Assistant Secretary
Alan Refkin	Assistant Secretary

Absent was:

Burnett Donoho	Assistant Secretary
----------------	---------------------

Staff present:

James Ward	District Manager
Greg Urbancic	District Counsel
Charlie Krebs	District Engineer
Paul Cusmano	Calvin Giordano & Assoc.
Bruce Bernard	Calvin Giordano & Assoc.
Mike Conner	Calvin Giordano & Assoc.

Audience:

Mary LeFevre	Resident, Tivoli
Mike Weber	Resident, Volterra
Tim Byal	Miromar Development Corporation

1. Call to Order & Roll Call

Mr. Ward called the meeting to order at 2:00 p.m. A roll call determined that all members of the Board were present with the exception of Supervisor Donoho. Mr. Ward turned the meeting over to Dr. Herring.

Vice Chairman Dr. David Herring honored the passing of our Chairman Michael Hendershot by expressing his gratitude for the many years he had served the Board, and he added those who knew him, would miss him, his quiet demeanor, and wise counsel. A moment of silence was honored by the Board, staff and audience for Mr. Hendershot.

2. Consideration of Minutes

a) March 09, 2016 Regular Meeting

Mr. Ward asked if there were any additions, corrections, or deletions to the minutes. Hearing none, a motion was made for their approval.

Motion was made by Mr. Ballinger and seconded by Mr. Herring to approve the Minutes described above, and with all in favor the motion was approved.

3. Consideration of Resolution 2017-4 of the Board of Supervisors of Miromar Lakes Community Development District Approving the Proposed Budget for Fiscal Year 2018 and Setting the Public Hearing Thereon Pursuant to Florida Law; Providing for Severability, Providing for Conflict, and Providing for an Effective Date

Mr. Ward said this resolution would approve the proposed budget for fiscal year 2018 and set the public hearing for Thursday, August 10, 2017, at 2:00 p.m., at the Beach Clubhouse, 18061 Miromar Lakes Parkway, Miromar Lakes, Florida 33913.

Mr. Ward highlighted the changes from prior years. He said the first change was on Page 7 and 8, which dealt with the renewal and replacement of the landscaping. He said this included all of the areas within the plan that Bruce Bernard's firm had presented with recommendations for which areas would be improved beginning in 2018 and going to 2023. He said the areas could be done in any order, and the projected time schedule could be changed also. The second change he said was on Page 15, which was the number of units that were assessed within the District. The number of units had decreased by 82 units for fiscal year 2018 due to the reduction from Positano, which had changed their plan from building multi-family dwellings to single family. He added this changed the assessment rate from \$672.77 per unit to \$730.72 per unit per year.

Mr. Ward stated everything else in the budget had stayed relatively constant. He said some of the legal fees associated with the Center Place -Alico litigation had been taken out of the administrative budget, which dropped from \$100,000 to \$25,000. Operationally, he stated the numbers were remaining relatively consistent with prior years. He said the debt service funds had not changed from prior years.

Mr. Ward reiterated that approving the budget for purposes of setting the public hearing would not bind the Board to anything in the budget. It simply allowed them to move forward so that by August 10, they would be in a position to adopt the budget and set in place assessment rates. He asked for questions and said he would continue to carry this item on the agenda for three more months. He said he hoped they would have the final draft of the budget by July for the public hearing in August. He then called for questions.

Dr. Herring asked if the cost in 2018 for landscaping capital improvements was based on current fees being charged by the current contractor. The answer was that these were a landscape architect's estimates for the work based on the going rate for plant materials and installation. He stated they had not asked their existing landscape contractor for pricing on any of the work. He said he asked landscape architect to provide a separate cost estimate to put in the budget because he did not want a vendor giving information for budget purposes.

Dr. Herring then asked about future commercial development and where it was located on the property. Mr. Byal said it was the corner of Alico Road and Ben Hill Griffin Parkway. He said it was unlikely that commercial development would occur, and so the amount of square footage was reduced from 100,000 to 50,000. Dr. Herring asked how that affected the developer's contribution. Mr. Ward stated in terms of debt service, the developer would prepay all of the debt on the 50,000 square feet, and it would not affect anyone else's rate.

Dr. Herring asked where the assessment increase came from. Mr. Ward said \$28 came from the reduction in the number of units; the balance was from landscaping improvements.

Mr. Ballinger abouted Page 2, which indicated 1297 units in the District being assessed, whereas the developer units off roll was 647. He asked if this difference was related to the number of doors. Mr. Ward said the figures were different because a unit was calculated including a conversion for commercial or retail square footage, and so the District Budget will always be different than what the Homeowner Association showed because of that conversion factor. He said the 647 units included a conversion for the 50,000 square feet, which was the off roll number. The question was restated concerning the 1297 units and why that differed from the 1100 units in the report.

Mr. Byal said units were taken into account that were not residential units. He continued that the CDD also had boundaries it had concluded were not going to be in the Master Association. Mr. Ward stated in his experience there was always a difference in the HOA number and the CDD number with the CDD number usually being higher.

Mr. Ward stated if there was no further discussion, a motion would be in order.

Motion was made by Dr. Herring and seconded by Mr. Ballinger to approve Resolution 2017-4 as described above, and with all in favor the motion was approved.

4. Staff Reports

a) District Attorney

Mr. Urbancic said the University Overlay Landscape MSBU was being advanced. He said some of the discussions with the County included taking on various segments as ultimately they would like to offload some property based upon well locations. He asked Mr. Bernard to comment.

Mr. Bernard said there were four segments in addition to the two the CDD already had. He said these included one by the golf course crossover bridge up to Alico Road and a second one by the second hole of the golf course down to the entrance way of Porto Romano. He stated these two made sense for them to do if they could be off the hook for the MSBU. He suggested they ask the college for assistance.

Other property owners were suggested near the areas, but Mr. Urbancic stated the University might be easier to work with for cost sharing because it meant dealing with one entity. Mr. Urbancic stated the University did currently contribute money annually towards services received from the CDD.

It was stated that the property in question was owned by the County and not the CDD, and the County wanted the CDD to maintain it, so it looked good in front of Miromar Lakes. Mr. Bernard responded that was true. He said the County would give a basic service which included eight cuts per year and sporadic watering.

A Board member pointed out that the County would not give up the property. Mr. Urbancic agreed. Mr. Ward said they did not want it anyway, and he pointed out the real question was did they want to maintain per an agreement at higher cost, rather than accept the County's base level service. He said if the Board wanted to do so, then an agreement would have to be entered into.

Dr. Herring that the amount for this service of \$52,000 was dramatically increased this year. Mr. Ward said the \$52,000 would cover that additional area. The Board member stated that amount was new this year. It was \$30,000 before.

Mr. Ward said from the small amount of discussion he had had with the County, it recognized that \$52,000 may not be the right number. He said he did not know why it was changed.

Mr. Ballinger asked who was representing the CDD. Mr. Ward responded Mr. Urbancic and himself were dealing with the County Attorney.

Mr. Ward asked the Board to decide what they wished to do: Go back to the base level of service and dissolve the agreement, or keep the agreement and try to get out of the MSBU agreement or keep the level of services up.

Mr. Ballinger asked if at one time the agreement had been set up to save money on taxes. Mr. Ward stated his recollection of this was that maintaining the median at a higher level benefitted the overall development of the community because it looked better and also helped property values.

Mr. Refkin commented that no matter who owned the property, it reflected on Miromar. It would be especially true as they develop the new areas.

Mr. Ward agreed with Mr. Refkin. He said a good example was comparing Lee County to Collier County. Collier County has an amazing program for all their major roadways that look beautiful. He said Lee County was the opposite.

Mr. Refkin asked about the cost. Mr. Bernard responded for the same service that they were doing on their other median, the cost was the same as what they paid MSBU.

Mr. Refkin pointed out that they would be spending a great deal of money on landscaping within the community, and the outside of the community needed to be maintained in the same manner.

Mr. Ward asked again what the Board would like to do, and he added ultimately it would be a long process to get the County, Miromar, the University, and the mall to move in the matter. He said if they wanted to keep the maintenance levels up, then the decision would be to move this agreement forward as expeditiously as possible. Cost sharing may mean another year.

Mr. Urbancic said the County would resist their efforts to negotiate. A discussion ensued about what the County's idea of core level was. The consensus was it was at the level of a farm field.

Dr. Herring commented that he did not want to spend more than they were currently spending, and so if a deal could be worked out to spend the same amount and still maintain the areas, that would be agreeable. He also stated all possibilities for sharing cost should be explored. Mr. Ward said he agreed, but that would take time. It was added they should also approach the City Council members whom they have dealt with in the past.

Mr. Refkin pointed out that the college often asked for favors from the Board, and it would be beneficial to request money from them. Mr. Bernard agreed. Other Board members pointed out that prominent individuals support the University.

Mr. Ward summarized then cost sharing with surrounding businesses would be the direction they would pursue.

Mr. Urbancic concluded his report by saying there had been a vote to modify the Sunshine Laws to allow two people to have conversations. That vote failed, 68 to 48. He said also there was a change to the public records law awaiting the Governor's signature, which would make it harder for people to get attorneys' fees. He said there was a new

standard added on, whether the government acted unlawfully in not providing the records. He said there were a number of municipalities and counties that were for it.

b) District Engineer – No report.

c) Asset Manager

Mr. Bernard reported shore line restoration had been completed on Sorrento Lake banks, and Parka Lake banks and Verona Lago should be finished shortly. He added that next week restoration would be begun on Siena and in two weeks drainage improvements, re-sloping and re-sodding the banks should be complete. He said he also now has some extra money to go into the golf course to fix the four lake locations there. The landscape contractors completed the plantings on the east berm and did some additional plantings around the small retention area in Verona Lago. Beginning May 29, Bright Views would be aerating and top drawing the median in front.

A comment was made that this area was looking unsightly and if the reason was the work being done by Bright Views. Mr. Bernard responded that in one area the water pump had been broken for a week and in another the wrong mower was being used. He had spoken to Bright Views about these issues and taken appropriate action. A discussion ensued about how the water pump might have been broken.

Mr. Bernard said regarding the giant bulrush issue, the removal cost and replanting for all the lakes was \$30,000, and \$10,000 to \$15,000 to replace. The maintenance for them if they were not removed would be \$46,000 a year. He said there was 1110 feet of giant bulrush just around the homes on the lakes, the golf course side.

Mr. Refkin said the difference between removing them and cutting them down temporarily was only \$7,000. He commented someone was making money. He asked Bright Views if they did this work. A representative at the meeting stated they had a sub-contractor they would use. Mr. Bernard stated the bid was from the Lake Master they used currently.

Mr. Ward said a plan should be put together to look at the problem on a case by case basis to determine the solution.

Mr. Refkin reiterated his point and stated they need to see how the figures broke down.

Mr. Bernard said they could get three bids and go from there.

Mr. Ward said first they would put together a plan that would show how many locations there were and determine if all of them required removal.

Another Board member asked if they were allowed to take the bulrushes out, and the response was yes, if they were replanted, and they did not have to replant with giant bulrushes. He asked if this an aesthetic need for the individual homeowner and should the CDD be involved.

Mr. Ward said this was a valid consideration, and they needed to take a closer look at the situation. He said it was a compromise that needed to be looked at on a case by case basis.

d) District Manager

Mr. Ward said as a matter of law, the Supervisor of Elections was required to advise the Board of the number of registered voters within the district as of April 15 each year. He reported there were 1,437 voters in the district.

Mr. Ward said he and Mr. Urbancic would be preparing a resolution for consideration at the next meeting dealing with Mr. Hendershot's seat in office.

5. Supervisor's Requests and Audience Comment

Mr. Ward called for supervisor comments.

A comment was made that the docks behind Mirasol were being taken out. The negotiation with the developer was completed. He stated they would be relocating the docks, and he was asked, as a Board member, if the Board needed to be involved.

Mr. Ward replied theoretically the answer was yes. The Board member asked how he should respond. It was suggested that the lake behind Mirasol may be an area the CDD did not own. It was decided they needed to investigate the issue.

Mr. Ward said he would talk to Tim about it, and his answer was to inform Mirasol that if they wanted to insure clear title on the docks, they should have an agreement with the Board to permit it.

Mr. Ward called for audience comments.

Mike Weber from Volterra said he was asked as a member of the Lake Use Committee to work with the developer to come up with a new set of rules regarding dock size. He said the committee welcomed this involvement. However, hearing the discussion in this meeting, he questioned if the Lake Use Committee had the right to do this.

Mr. Ward responded that he thought they did have the right, and whatever the committee decided, the Board needed to know so that an agreement could be made with those people affected in case of the sale of property.

Mr. Ward was asked if the information from this committee needed to come before the whole Board, and the response was that he could inform Mr. Bernard.

Mr. Bernard added he also would like to know if someone was going to build a dock who did not have previous approval.

6. Adjournment

With no further comments or questions from the Board, Mr. Ward asked for a motion to adjourn.

Motion was made by Mr. Refkin and seconded by Mr. Ballinger to adjourn the meeting, and with all in favor the motion was approved.

The meeting was adjourned at 3:00 p.m.

James P. Ward, Secretary

_____, Chairman

Miromar Lakes Community Development District

Proposed Budget—Fiscal Year 2018

Exhibit A



Prepared by:

JPWARD AND ASSOCIATES LLC

*2041 NORTHEAST 6TH TERRACE
WILTON MANORS, FLORIDA 33305
E-MAIL: JimWard@JPWardAssociates.com
PHONE: (954) 658-4900*

Please visit our web site: www.miromarlakescdd.org



Miromar Lakes Community Development District

Table of Contents

<i>General Fund</i>	
<i>Summary</i>	<i>1-2</i>
<i>Description of Line Item</i>	<i>3-6</i>
<i>Capital Plan—Multi-Year</i>	<i>7-8</i>
<i>Debt Service Fund—Series 2012 Bonds</i>	
<i>Summary of Fund</i>	<i>9</i>
<i>Amortization Schedules</i>	
<i>Series 2012 A Bonds</i>	<i>10</i>
<i>Debt Service Fund—Series 2015 Bonds</i>	
<i>Summary of Fund</i>	<i>11</i>
<i>Amortization Schedule</i>	
<i>Series 2015 Bond</i>	<i>12</i>
<i>Assessment Summary</i>	<i>13-14</i>
<i>General Fund—Unit Count Changes</i>	<i>15</i>

Please visit our web site: www.miromarlakescdd.org

Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018

Description	Fiscal Year 2017 Budget	Actual at 02/28/2017	Anticipated Year End 09/30/17	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Interest Income - General Account	\$ 300	\$ 136	\$ 300	\$ 300
Special Assessment Revenue	\$ -	\$ -	\$ -	\$ -
Special Assessment - On-Roll	\$ 894,106	\$ 810,401	\$ 894,106	\$ 947,739
Special Assessment - Off-Roll	\$ 450,882	\$ 112,721	\$ 450,882	\$ 454,590
Miscellaneous Revenue	\$ -	\$ -	\$ 25,000	\$ -
Total Revenue & Other Sources	\$ 1,345,288	\$ 923,258	\$ 1,370,288	\$ 1,402,629
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	\$ 12,000	\$ 4,000	\$ 12,000	\$ 12,000
Board of Supervisor's - FICA	\$ 918	\$ 383	\$ 918	\$ 918
Executive				
Professional Management	\$ 40,000	\$ 16,667	\$ 40,000	\$ 40,000
Financial and Administrative				
Audit Services	\$ 5,100	\$ -	\$ 5,100	\$ 5,200
Accounting Services	\$ -	\$ -	\$ -	\$ -
Assessment Roll Preparation	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Arbitrage Rebate Fees	\$ 1,000	\$ 1,500	\$ 1,000	\$ 1,000
Other Contractual Services				
Recording and Transcription	\$ -	\$ -	\$ -	\$ -
Legal Advertising	\$ 1,200	\$ 764	\$ 1,200	\$ 1,200
Trustee Services	\$ 7,900	\$ 3,091	\$ 3,091	\$ 7,900
Dissemination Agent Services	\$ -	\$ -	\$ -	\$ -
Property Appraiser & Tax Collector Fees	\$ 2,400	\$ -	\$ 2,400	\$ 2,400
Bank Service Fees	\$ 550	\$ 183	\$ 500	\$ 550
Travel and Per Diem				
Telephone	\$ -	\$ -	\$ -	\$ -
Postage, Freight & Messenger	\$ 400	\$ 200	\$ 400	\$ 400
Insurance	\$ 5,800	\$ 5,778	\$ 5,778	\$ 5,800
Printing and Binding	\$ 1,200	\$ 274	\$ 600	\$ 1,200
Other Current Charges				
Website Maintenance	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Office Supplies	\$ -	\$ -	\$ -	\$ -
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175
Legal Services				
General Counsel	\$ 30,000	\$ 11,765	\$ 25,000	\$ 30,000
Center Place	\$ -	\$ -	\$ -	\$ -
General Counsel - Center Place	\$ -	\$ -	\$ -	\$ -
Special Counsel - Center Place	\$ 100,000	\$ 861	\$ 1,200	\$ 25,000
Land Exchange - Salerno	\$ -	\$ 65	\$ 65	\$ -
Debt Service - Miromar Lakes LLC Note	\$ -	\$ -	\$ -	\$ -
Other General Government Services				
Engineering Services	\$ -	\$ -	\$ -	\$ -
General Fund	\$ 20,000	\$ 3,720	\$ 12,000	\$ 20,000
NPDES	\$ 250	\$ 560	\$ 560	\$ 250
Asset Administrative Services	\$ 10,000	\$ 4,167	\$ 10,000	\$ 10,000
Center Place Experts	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ 257,893	\$ 72,153	\$ 140,987	\$ 182,993
Stormwater Management Services				
Professional Services	\$ -	\$ -	\$ -	\$ -
Asset Management	\$ 27,800	\$ 11,583	\$ 27,800	\$ 27,800
Mitigation Monitoring	\$ 500	\$ -	\$ 500	\$ 500
Utility Services	\$ -	\$ -	\$ -	\$ -
Electric - Aeration System	\$ 500	\$ 1,121	\$ 4,400	\$ 4,400
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
Lake System	\$ -	\$ -	\$ -	\$ -
Aquatic Weed Control	\$ 65,568	\$ 27,320	\$ 65,568	\$ 65,568
Lake Bank Maintenance	\$ 1,500	\$ -	\$ 1,500	\$ 3,000
Water Quality Testing	\$ 11,800	\$ 3,460	\$ 11,800	\$ 13,840
Water Control Structures	\$ 7,000	\$ 6,800	\$ 7,000	\$ 11,000
Grass Carp Removal	\$ -	\$ -	\$ -	\$ -

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018**

Description	Fiscal Year 2017 Budget	Actual at 02/28/2017	Anticipated Year End 09/30/17	Fiscal Year 2018 Budget
Litoral Shelf Planting	\$ -	\$ -	\$ -	\$ -
Aeration System	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
Wetland System	\$ -			
Routine Maintenance	\$ 42,100	\$ 15,667	\$ 42,100	\$ 42,100
Water Quality Testing	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -			
Aeration Systems	\$ 13,900	\$ -	\$ 13,920	\$ 10,800
Littoral Shelf Replanting/Barrier	\$ 3,000	\$ -	\$ -	\$ 6,000
Lake Bank Restorations	\$ -	\$ -	\$ -	\$ 0
Turbidity Screens	\$ -	\$ -	\$ -	\$ 13,800
Erosion Restoration	\$ 259,238	\$ 4,055	\$ 255,183	\$ 264,253
Contingencies	\$ -	\$ -	\$ -	\$ 3,000
Sub-Total:	\$ 434,906	\$ 70,006	\$ 431,771	\$ 468,061
Landscaping Services				
Professional Management				
Asset Management	\$ 37,400	\$ 15,583	\$ 37,400	\$ 37,400
Utility Services	\$ -			
Electric - Landscape Lighting	\$ -	\$ -	\$ -	\$ -
Irrigation Water	\$ 5,000	\$ 1,777	\$ 5,000	\$ 5,000
Repairs & Maintenance	\$ -			
Public Area Landscaping	\$ 444,000	\$ 207,793	\$ 444,000	\$ 452,000
Irrigation System	\$ 8,000	\$ 3,071	\$ 8,000	\$ 8,000
Well System	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Plant Replacement	\$ 49,000	\$ 408	\$ 49,000	\$ 30,000
Other Current Charges	\$ -			
Lee Cty - Ben Hill Griffin Landscaping	\$ 54,000	\$ 50,691	\$ 50,691	\$ 51,000
Charlotte County Assessments	\$ -	\$ 372	\$ 372	\$ 375
Hendry County - Panther Habitat Taxes	\$ 700	\$ -	\$ -	\$ -
Operating Supplies	\$ -			
Mulch	\$ 19,000	\$ 17,675	\$ 19,000	\$ 19,000
Capital Outlay	\$ -	\$ -	\$ -	\$ 111,348
Sub-Total:	\$ 618,100	\$ 297,372	\$ 614,464	\$ 715,123
Other Fees and Charges				
Discount for Early Payment	\$ 34,389	\$ -	\$ 34,389	\$ 36,451
Sub-Total:	\$ 34,389	\$ -	\$ 34,389	\$ 36,451
Total Expenditures and Other Uses	\$ 1,345,288	\$ 439,531	\$ 1,221,610	\$ 1,402,629
Net Increase/(Decrease) in Fund Balance	\$ -	\$ 483,727	\$ 148,678	\$ -
Fund Balance - Beginning	\$ 463,308	\$ 463,308	\$ 463,308	\$ 611,985
Fund Balance - Ending	\$ 463,308	\$ 947,034	\$ 611,985	\$ 611,985

Assessment Comparison			
Description	Number of Units	FY 2017 Rate/Unit	FY 2018 Rate/Unit
Sold property on roll	1297	\$ 672.77	\$ 730.72
Developer units off roll	647	\$ 646.89	\$ 702.61
Total:	1944		

Revenue Loss due to Unit Count lower by 82 units: \$ 55,167.14
 Cost per Unit Addition from Revenue loss \$ 28.38

Adopted Cap Rate Per Unit is \$739.98

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018**

Revenues and Other Sources

Carryforward	\$	-
The amount of anticipated Fund Balance at September 30, 2009 is recommended to be utilized to fund the operating expenses of the District for the first three (3) months of the Fiscal Year, pending the receipt of assessment collections, which generally begin in late December or early January, 2010.		
Interest Income - General Account	\$	300
With the levy of Special Assessments - the District's operating account will earn interest on it's funds. This amount reflect's the anticipated earnings.		

Appropriations

Legislative

Board of Supervisor's Fees	\$	12,918
The Board's fees are statutorily set at \$200 for each meeting of the Board of Supervisor's not to exceed \$4,800 for each Fiscal Year.		

Executive

Professional Management	\$	40,000
The District retains the services of a professional management company - JPWard and Associates, LLC - which specializes in Community Development Districts. The firm brings a wealth of knowledge and expertise to Miromar Lakes.		

Financial and Administrative

Audit Services	\$	5,200
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.		
Accounting Services	\$	-
This line item is now included in the Professional Management Fees.		
Assessment Roll Preparation	\$	18,000
For the preparation by the Financial Advisor of the Assessment Rolls including transmittal to the Lee County Property Appraiser.		
Arbitrage Rebate Fees	\$	1,000
For requied Federal Compliance - this fee is paid for an in-depth analysis of the District's earnings on all of the funds in trust for the benefit of the Bondholder's to insure that the earnings rate does not exceed the interest rate on the Bond's.		

Other Contractual Services

Recording and Transcription	\$	-
Legal Advertising	\$	1,200
Trustee Services	\$	7,900
With the issuance of the District's Bonds, the District is required to maintain the accounts established for the Bond Issue with a bank that holds trust powers in the State of Florida. The primary purpose of the trustee is to safeguard the assets of the Bondholder's, to insure the timely payment of the principal and interest due on the Bonds, and to insure the investment of the funds in the trust are made pursuant to the requirments of the trust.		
Dissemination Agent Services	\$	-
With the issuance of the District's Bonds, the District is required to report on a periodic basis the same information that is contained in the Official Statement that was issued for the Bonds. These requirements are pursuant to requirements of the Securities and Exchange Commission and sent to national repositories. This fee is included in Professional Management Services.		
Property Appraiser & Tax Collector Fees	\$	2,400

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018**

The Tax Collector charges \$1.42 per parcel and the Property Appraiser charges \$1.00 per parcel.			
Bank Service Fees		\$	550
Travel and Per Diem		\$	-
Communications and Freight Services			
Telephone		\$	-
Postage, Freight & Messenger		\$	400
Insurance		\$	5,800
Printing and Binding		\$	1,200
Other Current Charges			
Website Maintenance		\$	1,000
Office Supplies		\$	-
Subscriptions and Memberships		\$	175
Legal Services			
General Counsel		\$	30,000
The District's general counsel provides on-going legal representation relating to issues such as public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts. In this capacity, they provide services as "local government lawyers".			
Center Place			
General Counsel - Center Place		\$	-
Special Counsel - Center Place		\$	25,000
The District has a settlement agreement with the developer's of Center Place, and, as such, this item is for the continuing discussions regarding the operations of the water management systems that will directly affect the operations of the District's system, along with any discussions with regulatory agencies.			
Other General Government Services			
Engineering Services			
General Fund		\$	20,000
The District's engineering firm provides a broad array of engineering, consulting and construction services, which assists the District in crafting solutions with sustainability for the long term interests of the Community while recognizing the needs of government, the environment and maintenance of the District's facilities.			
NPDES		\$	250
The District's has retained a qualified engineering company to provide on-going requirements of both the Federal Government and Lee County relative to the National Pollution Discharge Elimination System (NPDES).			
Center Place Experts		\$	-
This line item is not required.			
Asset Administrative Services		\$	10,000
The District has retained a qualified asset management firm to manage the District's assets.			
Contingencies		\$	-
Stormwater Management Services			
<hr/>			
Professional Services			
Asset Management		\$	27,800
Coordination of all necessary programs and services for the Stormwater Management System during the year, as well as contract administration of vendor contracts, assistance in compliance with operating permits.			

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018**

Mitigation Monitoring	\$	500
Utility Services		
Electric - Aeration System	\$	4,400
Repairs & Maintenance		
Lake System		
Aquatic Weed Control		\$65,568
The District retains the services of a qualified contractor to maintain the District's lake system to control unwanted vegetation in the system which restrict the flow of water and become unsightly.		

Description	Amount
Current Contract	\$65,568
Contingency	\$0
Total:	\$65,568

Lake Bank Maintenance	\$	3,000
For the yearly removal of dead vegation around the perimeter of the District's water management system.		

Description	Amount
Maintenance - Lake Banks	\$3,000
Contingency	\$0
Total:	\$3,000

Water Quality Testing	\$	13,840
Quarterly testing and analyses of the water management system		
Water Control Structures		\$11,000

Description	Amount
Inspection	\$3,000
Yearly Cleaning	\$8,000
Total:	\$11,000

Grass Carp Removal	\$	-
Litoral Shelf Planting	\$	-
Aeration System	\$	2,000
Wetland System		
Routine Maintenance		\$42,100
The District retains the services of a qualified contractor to maintain the District's wetland system to control unwanted vegetation in the system which restrict the flow of water and become unsightly.		

Description	Amount
Current Contract	\$37,600
Contract - Reporting	\$2,000
Retention Area 2	\$2,500
Contingency	\$0
Total:	\$42,100

Water Quality Testing	\$	-
Capital Outlay		

In Fiscal Year 2016 the District prepared an overall capital improvement plan for the restoration of portions of the District's water management system throughout the community.

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018**

Aeration Systems		\$ 10,800
Littoral Shelf Replanting/Barrier		\$ 6,000
Lake Bank Restorations		\$ -
Turbidity Screens		\$ 13,800
Erosion Restoration		\$ 264,253
Contingencies		\$ 3,000
Landscaping Services		
<hr/>		
Professional Management		
Asset Management	\$	37,400
Coordination of all necessary programs and services for the Landscape System during the year, as well as contract administration of vendor contracts.		
Utility Services		
Electric - Landscape Lighting	\$	-
Irrigation Water	\$	5,000
Repairs & Maintenance		
Public Area Landscaping		\$452,000
The District maintains the landscaped buffer berm along I-75, the Ben Hill Griffin Parkway berm and median at the main entrance, along with other outer community perimeter berms.		
	<u>Description</u>	<u>Amount</u>
	Current Contract	\$427,000
	True Pruning	\$25,000
	Total:	\$452,000
Irrigation System	\$	8,000
	<u>Description</u>	<u>Amount</u>
	Irrigation pumps schedule maint.	\$ 8,000
	Total:	\$ 8,000
Well System	\$	1,000
Plant Replacement	\$	30,000
For the miscellaneous replacement throughout the year of plant material		
Other Current Charges		
Lee Cty - Ben Hill Griffin Landscaping	\$	51,000
The District is responsible for it's proportionate share of the landscaping operation and maintenance costs along the Ben Hill Griffin Roadway corridor's, which is levied as a special assessment by Lee County through the University Overlay MSTBU.		
Hendry County - Panther Habitat Taxes	\$	375
Operating Supplies		
Mulch	\$	19,000
The District will periodically add to the existing mulch that is in the landscaping contract during the year.		
Capital Outlay	\$	111,348
Other Fees and Charges		
<hr/>		
Discount for Early Payment	\$	36,451
4% Discount permitted by Law for early payment		
	Total Appropriations:	\$ 1,402,629

**Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018**

Capital Improvement Plan - Fiscal Year 2018 through FY 2024 and beyond

Description of Capital Items	2018	2019	2020	2021	2022	2023	2024 (and beyond)
Irrigation System							
Irrigation Pump Replacement	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -
Lake System							
Improvements for Water Quality							
Turbidity Screen	\$ 13,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Littoral Shelf - Re-Plantings	\$ 6,000	\$ 6,000	\$ 6,000	\$ 2,000	\$ 2,000	\$ -	\$ -
Littoral Shelf - Barrier Installation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 19,800	\$ 6,000	\$ 6,000	\$ 2,000	\$ 2,000	\$ -	\$ -
Aeration System							
Lake 6E and 6G - Tubing replacements/weights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 2A - Compressor and diffusers	\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 1A, 6B, and 6D - Tubing replacements/weights	\$ -	\$ 11,750	\$ -	\$ -	\$ -	\$ -	\$ -
Lake 1B - Tubing replacements/weights	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 14,000	\$ -	\$ -
Lake Aerator Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total:	\$ 10,800	\$ 11,750	\$ 16,000	\$ 16,000	\$ 14,000	\$ -	\$ -
Erosion Restoration							
Subdivision Bank Erosion	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -
Siena	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verona Lago	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valencia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Portofino	\$ 41,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Montebello	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Costa Amalfi	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tivoli	\$ -	\$ 178,820	\$ -	\$ -	\$ -	\$ -	\$ -
Montebello	\$ 100,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bellamara	\$ 59,550	\$ -	\$ 59,550	\$ 59,550	\$ -	\$ -	\$ -
Sorrento	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Marino	\$ -	\$ -	\$ 156,552	\$ -	\$ -	\$ -	\$ -
Porta Romano	\$ -	\$ -	\$ 105,226	\$ -	\$ -	\$ -	\$ -
St. Moritz	\$ -	\$ 75,370	\$ -	\$ -	\$ -	\$ -	\$ -
Golf Course	\$ 36,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingencies/CEI Services	\$ 26,187	\$ 27,961	\$ 35,346	\$ 13,200	\$ 13,200	\$ -	\$ -
Sub-Total:	\$ 264,253	\$ 282,151	\$ 356,674	\$ 192,750	\$ 133,200	\$ -	\$ -
Total: Stormwater Management System	\$ 294,853	\$ 299,901	\$ 378,674	\$ 210,750	\$ 149,200	\$ -	\$ -
Landscaping System							
St. Moritz/Tivoli (Private side of Berm)	\$ 28,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sienna	\$ -	\$ 31,350	\$ -	\$ -	\$ -	\$ -	\$ -
Valencia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Verona Lago (West Street berm & Retention area screening)	\$ 30,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parkway Golf Cart Bridge (Both sides on all four quadrants)	\$ 27,500	\$ 27,500	\$ 82,500	\$ -	\$ -	\$ -	\$ -
Parkway Golf Cart Bridge (median planting around guardrail) & Ben Hill Griffin Parkway Median	\$ -	\$ -	\$ 59,180	\$ 149,820	\$ -	\$ -	\$ -
Ben Hill Griffin Pkwy (Berms south of main entrance) - not including Porto Romano &	\$ -	\$ -	\$ -	\$ 47,060	\$ 157,589	\$ -	\$ -
Ben Hill Griffin Pkwy (Berms north of main entrance)	\$ 11,198	\$ -	\$ -	\$ -	\$ 39,291	\$ 196,880	\$ -
San Marino (West berm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000
Lake 5 (South berm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,650
I-75 (300 feet section) (if 11,098 feet)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
I-75 Sign Feature Planting (each one)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000
Contingencies/CEI Services (Landscape Architect to visit Community once per month \$10,800.00 per year & planting design at 8% of estimated planting value)	\$ 13,800	\$ 19,520	\$ 23,120	\$ 27,920	\$ 27,910	\$ 30,971	\$ 37,500
Total: Landscaping System:	\$ 111,348	\$ 78,370	\$ 164,800	\$ 224,800	\$ 224,790	\$ 251,851	\$ 409,150

Miromar Lakes
Community Development District
General Fund - Budget
Fiscal Year 2018

Capital Improvement Plan - Fiscal Year 2018 through FY 2024 and beyond

Description of Capital Items	2018	2019	2020	2021	2022	2023	2024 (and beyond)
Total Capital Improvements:	\$ 406,201	\$ 391,771	\$ 543,474	\$ 435,550	\$ 373,990	\$ 251,851	\$ 409,150
Estimated Cost Per Residential Unit:	\$ 217.31	\$ 209.59	\$ 290.75	\$ 233.01	\$ 200.08	\$ 134.74	\$ 218.89

**Miromar Lakes
Community Development District**

**Debt Service Fund - Series 2012 Bonds (Refinanced 2000A Bonds) - Budget
Fiscal Year 2018**

Description	Fiscal Year 2017 Budget	Actual at 02/28/2017	Anticipated Year End 09/30/17	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward	\$ -	\$ -	\$ -	\$ -
Interest Income				
Revenue Account	\$ 30	\$ 106	\$ 200	\$ 30
Reserve Account	\$ 40,000	\$ 49,432	\$ 49,432	\$ 40,000
Interest Account		\$ 4		
Special Assessment Revenue	-			-
Special Assessment - On-Roll	\$ 836,753	\$ 757,154	\$ 836,753	\$ 835,283
Special Assessment - Off-Roll	\$ 160,662	\$ -	\$ 160,662	\$ 160,379
Special Assessment - Prepayment	\$ -	\$ -	\$ -	\$ -
Operating Transfers In.				
Transfer from Series 2000 (Excess)	\$ -	\$ -	\$ -	\$ -
Total Revenue & Other Sources	\$ 1,037,445	\$ 806,696	\$ 1,047,047	\$ 1,035,692
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series A Bonds	\$ 445,000	\$ -	\$ 445,000	\$ 465,000
Principal Debt Service - Early Redemptions				
Series A Bonds	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series A Bonds	\$ 558,975	\$ 279,488	\$ 558,975	\$ 537,281
Other Fees and Charges				
Discounts for Early Payment	\$ 33,470	\$ -	\$ 33,470	\$ 33,411
Total Expenditures and Other Uses	\$ 1,037,445	\$ 279,488	\$ 1,037,445	\$ 1,035,693
Net Increase/(Decrease) in Fund Balance	\$ (0)	\$ 527,209	\$ 9,602	\$ (1)
Fund Balance - Beginning	\$ 828,498	\$ 828,498	\$ 828,498	\$ 828,498
Fund Balance - Ending	\$ 866,068	\$ 1,355,706	\$ 838,099	\$ 828,497
Restricted Fund Balance:				
Reserve Account Requirement			\$ 397,233	
Restricted for November 1, 2018 Interest Payment			\$ 257,306	
Total - Restricted Fund Balance:			\$ 654,539	

**Miromar Lakes
Community Development District
Debt Service Fund - Series 2012 Bonds (Refinanced 2000A Bonds) - Budget
Fiscal Year 2018**

Description	Principal	Coupon Rate	Interest	Fiscal Year Annual Debt Service
Principal Balance - October 1, 2016	\$ 10,680,000	4.875%		
11/1/2017			\$ 268,640.63	
5/1/2018	\$ 465,000	4.875%	\$ 268,640.63	\$ 1,002,281.26
11/1/2018			\$ 257,306.25	
5/1/2019	\$ 490,000	4.875%	\$ 257,306.25	\$ 1,004,612.50
11/1/2019			\$ 245,362.50	
5/1/2020	\$ 510,000	4.875%	\$ 245,362.50	\$ 1,000,725.00
11/1/2020			\$ 232,931.25	
5/1/2021	\$ 540,000	4.875%	\$ 232,931.25	\$ 1,005,862.50
11/1/2021			\$ 219,768.75	
5/1/2022	\$ 565,000	4.875%	\$ 219,768.75	\$ 1,004,537.50
11/1/2022			\$ 205,996.88	
5/1/2023	\$ 595,000	5.375%	\$ 205,996.88	\$ 1,006,993.76
11/1/2023			\$ 190,006.25	
5/1/2024	\$ 630,000	5.375%	\$ 190,006.25	\$ 1,010,012.50
11/1/2024			\$ 173,075.00	
5/1/2025	\$ 660,000	5.375%	\$ 173,075.00	\$ 1,006,150.00
11/1/2025			\$ 155,337.50	
5/1/2026	\$ 700,000	5.375%	\$ 155,337.50	\$ 1,010,675.00
11/1/2026			\$ 136,525.00	
5/1/2027	\$ 735,000	5.375%	\$ 136,525.00	\$ 1,008,050.00
11/1/2027			\$ 116,771.88	
5/1/2028	\$ 780,000	5.375%	\$ 116,771.88	\$ 1,013,543.76
11/1/2028			\$ 95,809.38	
5/1/2029	\$ 820,000	5.375%	\$ 95,809.38	\$ 1,011,618.76
11/1/2029			\$ 73,771.88	
5/1/2030	\$ 865,000	5.375%	\$ 73,771.88	\$ 1,012,543.76
11/1/2030			\$ 50,252.00	
5/1/2031	\$ 915,000	5.375%	\$ 50,252.00	\$ 1,015,504.00
11/1/2031			\$ 25,934.38	
5/1/2032	\$ 965,000	5.375%	\$ 25,934.38	\$ 1,016,868.76
Principal Balance - September 30, 2018	\$ 9,770,000			

Debt Service Fund - Series 2015 Bonds (Refinanced Series 2003 Bonds) - Budget

Fiscal Year 2018

Description	Fiscal Year 2017 Budget	Actual at 02/28/2017	Anticipated Year End 09/30/17	Fiscal Year 2018 Budget
Revenues and Other Sources				
Carryforward				
Reserve Account	\$ -	\$ -	\$ -	\$ -
Deferred Cost Account	\$ -	\$ -	\$ -	\$ -
Prepayment Account	\$ -	\$ -	\$ -	\$ -
Interest Income				
Reserve Account	\$ 90,000	\$ 117,152	\$ 125,000	\$ 90,000
Revenue Account	\$ -	\$ 1,050	\$ 1,300	\$ -
Special Assessment Revenue				
Special Assessment - On-Roll	\$ 290,168	\$ 262,609	\$ 290,168	\$ 256,510
Special Assessment - Off-Roll	\$ 1,149,364	\$ -	\$ 1,149,364	\$ 1,179,625
Special Assessment - Pepayment		\$ -	\$ -	
Operating Transfers				
Series 03 Reserve Account	\$ -	\$ -	\$ -	\$ -
Bond Proceeds				
		\$ -	\$ -	
Total Revenue & Other Sources	\$ 1,529,532	\$ 380,811	\$ 1,565,832	\$ 1,526,135
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2015 Bonds	\$ 630,000	\$ -	\$ 630,000	\$ 650,000
Principal Debt Service - Early Redemptions				
Series 2015 Bonds	\$ -	\$ -	\$ -	\$ -
Interest Expense				
Series 2015 Bonds	\$ 887,925	\$ 443,963	\$ 887,925	\$ 865,875
Operating Transfers				
Series 2003 Reserve		\$ -	\$ -	
Other Fees and Charges				
Discounts for Early Payment	\$ 11,607	\$ -	\$ 11,607	\$ 10,260
Total Expenditures and Other Uses	\$ 1,529,532	\$ 443,963	\$ 1,529,532	\$ 1,526,135
Net Increase/(Decrease) in Fund Balance	\$ -	\$ (63,151)	\$ 36,300	\$ -
Fund Balance - Beginning	\$ 1,485,341	\$ 1,485,341	\$ 1,485,341	\$ 1,485,341
Fund Balance - Ending	\$ 1,568,277	\$ 1,422,190	\$ 1,521,641	\$ 1,485,341
Restricted Fund Balance:				
Reserve Account Requirement			\$ 771,750	
Restricted for November 1, 2018 Interest Payment			\$ 421,563	
Total - Restricted Fund Balance:			\$ 1,193,313	

**Miromar Lakes
Community Development District**

Debt Service Fund - Series 2015 - Amortization Schedule

Debt Service Fund - Series 2015 Bonds (Refinanced Series 2003 Bonds) - Budget

Description	Principal	Coupon Rate	Interest	Annual Debt Service
Par Issued	\$19,165,000			
11/1/2017			\$ 432,937.50	
5/1/2018	\$ 650,000	3.500%	\$ 432,937.50	\$ 1,515,875.00
11/1/2018			\$ 421,562.50	
5/1/2019	\$ 675,000	3.500%	\$ 421,562.50	\$ 1,518,125.00
11/1/2019			\$ 409,750.00	
5/1/2020	\$ 700,000	3.500%	\$ 409,750.00	\$ 1,519,500.00
11/1/2020			\$ 397,500.00	
5/1/2021	\$ 730,000	5.000%	\$ 397,500.00	\$ 1,525,000.00
11/1/2021			\$ 379,250.00	
5/1/2022	\$ 765,000	5.000%	\$ 379,250.00	\$ 1,523,500.00
11/1/2022			\$ 360,125.00	
5/1/2023	\$ 805,000	5.000%	\$ 360,125.00	\$ 1,525,250.00
11/1/2023			\$ 340,000.00	
5/1/2024	\$ 850,000	5.000%	\$ 340,000.00	\$ 1,530,000.00
11/1/2024			\$ 318,750.00	
5/1/2025	\$ 890,000	5.000%	\$ 318,750.00	\$ 1,527,500.00
11/1/2025			\$ 296,500.00	
5/1/2026	\$ 935,000	5.000%	\$ 296,500.00	\$ 1,528,000.00
11/1/2026			\$ 273,125.00	
5/1/2027	\$ 985,000	5.000%	\$ 273,125.00	\$ 1,531,250.00
11/1/2027			\$ 248,500.00	
5/1/2028	\$ 1,035,000	5.000%	\$ 248,500.00	\$ 1,532,000.00
11/1/2028			\$ 222,625.00	
5/1/2029	\$ 1,090,000	5.000%	\$ 222,625.00	\$ 1,535,250.00
11/1/2029			\$ 195,375.00	
5/1/2030	\$ 1,145,000	5.000%	\$ 195,375.00	\$ 1,535,750.00
11/1/2030			\$ 166,750.00	
5/1/2031	\$ 1,205,000	5.000%	\$ 166,750.00	\$ 1,538,500.00
11/1/2031			\$ 136,625.00	
5/1/2032	\$ 1,265,000	5.000%	\$ 136,625.00	\$ 1,538,250.00
11/1/2032			\$ 105,000.00	
5/1/2033	\$ 1,330,000	5.000%	\$ 105,000.00	\$ 1,540,000.00
11/1/2033			\$ 71,750.00	
5/1/2034	\$ 1,400,000	5.000%	\$ 71,750.00	\$ 1,543,500.00
11/1/2034			\$ 36,750.00	
5/1/2035	\$ 1,470,000	5.000%	\$ 36,750.00	\$ 1,543,500.00
Principal Balance - September 30, 2018	\$ 17,275,000			

**Miromar Lakes
Community Development District**

Assessment Levy - Summary of All Funds

**Series 2012 (Refinanced 2000 A Bonds - Phase I)
Par Amount: \$12,345,000 - 14 Years Remaining**

Phase I Neighborhoods	Original Assessment	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2017-2018 tax payment
Murano	\$ 24,687.00	SF 2	\$ 1,615.95	\$ 730.72	\$ 2,346.67	\$ 17,163.35
Verona Lago	\$ 14,789.00	SF	\$ 969.57	\$ 730.72	\$ 1,700.29	\$ 10,247.22
Isola Bella	\$ 14,789.00	SF	\$ 969.57	\$ 730.72	\$ 1,700.29	\$ 10,247.22
Bellamare	\$ 14,789.00	SF	\$ 969.57	\$ 730.72	\$ 1,700.29	\$ 10,247.22
Ana Capri	\$ 14,789.00	SF	\$ 969.57	\$ 730.72	\$ 1,700.29	\$ 10,247.22
Casteli	\$ 14,789.00	SF	\$ 969.57	\$ 730.72	\$ 1,700.29	\$ 10,247.22
Montelago	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
Tivoli	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
St. Moritz	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
Sienna	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
Caprini	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
Porto Romano	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
Volterra	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
Portofino	\$ 12,324.00	VILLA	\$ 807.97	\$ 730.72	\$ 1,538.69	\$ 8,538.23
Valencia	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
Vivaldi	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
Bella Vista	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
Mirosol	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
San Marino	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
Montebello	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
Ravenna	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
Bellini	\$ 9,859.00	MF	\$ 646.38	\$ 730.72	\$ 1,377.10	\$ 6,831.42
University	\$ -	GOV	\$ -	\$ 4,384.30	\$ 4,384.30	\$ -
Golf Club/Course		GOLF	\$ 146,080.85	\$ 7,026.12	\$ 153,106.97	\$ 856,870.25
Beach Club		BEACH	\$ 14,298.62	\$ -	\$ 14,298.62	\$ 83,894.13

Fiscal Year 2017 Assessments						
		SF 2	\$ 1,618.79	\$ 672.77	\$ 2,291.56	\$ 17,913.01
		SF	\$ 971.27	\$ 672.77	\$ 1,644.04	\$ 10,697.02
		VILLA	\$ 809.40	\$ 672.77	\$ 1,482.17	\$ 8,913.05
		MF	\$ 647.52	\$ 672.77	\$ 1,320.29	\$ 7,131.29
		GOV	\$ -	\$ 4,036.62	\$ 4,036.62	\$ -
		GOLF	\$ 146,338.02	\$ 6,468.90	\$ 152,806.92	\$ 927,462.64
		BEACH	\$ 14,323.80		\$ 14,323.80	\$ 97,416.33

Series 2015 Bonds (Refinanced 2003 A Bonds - Phase II)
Par Amount - \$19,165,000 - 18 Years Remaining

Phase I Neighborhoods	Original Assessment	Bond Designation	Debt Service Assessment	O & M Assessment	Total Assessment	Outstanding Principal after 2017-2018 tax payment
Sorrento	\$ 34,794.86	SF 2	\$ 2,326.53	\$ 730.72	\$ 3,057.25	\$ 27,059.32
Salerno I	\$ 34,794.86	SF 2	\$ 2,326.53	\$ 730.72	\$ 3,057.25	\$ 27,059.32
Lugano	\$ 34,794.86	SF 2	\$ 2,326.53	\$ 730.72	\$ 3,057.25	\$ 27,059.32
Salerno II	\$ 34,794.86	SF 2	\$ 2,326.53	\$ 730.72	\$ 3,057.25	\$ 27,059.32
Positano REPLAT	\$ 34,794.86	SF 2	\$ 2,326.53	\$ 730.72	\$ 3,057.25	\$ 27,059.32
Navona	\$ 25,786.39	Villa 2	\$ 1,727.10	\$ 730.72	\$ 2,457.82	\$ 20,087.50
Cassina	\$ 25,786.39	Villa 2	\$ 1,727.10	\$ 730.72	\$ 2,457.82	\$ 20,087.50
Villa D/Este	\$ 25,786.39	Villa 2	\$ 1,727.10	\$ 730.72	\$ 2,457.82	\$ 20,087.50
Costa Amalfi	\$ 19,339.79	Villa 1	\$ 1,295.56	\$ 730.72	\$ 2,026.28	\$ 15,068.34
Positano	\$ 19,339.79	MF	\$ 1,295.56	\$ 730.72	\$ 2,026.28	\$ 15,068.34
Future Commercial		COMM	\$ 187,470.72	\$ 35,130.59	\$ 222,601.31	\$ 2,271,276.93
Golf Club/Course		GOLF	\$ 173,288.92	\$ -	\$ 173,288.92	\$ 2,099,458.95

Fiscal Year 2017 Assessments						
		SF 2	\$ 2,329.88	\$ 672.77	\$ 3,002.65	\$ 28,077.47
		Villa 2	\$ 1,729.59	\$ 672.77	\$ 2,402.36	\$ 20,843.33
		Villa 1	\$ 1,297.42	\$ 672.77	\$ 1,970.19	\$ 15,635.31
		MF	\$ 1,297.42	\$ 672.77	\$ 1,970.19	\$ 15,635.31
		COMM	\$ 187,740.25	\$ 64,689.00	\$ 252,429.25	\$ 2,364,953.33
		GOLF	\$ 173,538.06	\$ -	\$ 173,538.06	\$ 2,178,454.51

**Miromar Lakes Community Development District
O&M ERU's**

Platted/Sold	FY 2017	FY 2018	On Roll	Direct Bill	Change
Verona Lago	62		62		
Bellamare	20		20		
Isola Bella	13		13		
Anacapri	10		10		
Castelli	8		8		
Murano	19		19		
Costa Amalfi	16		16		
Sorrento	11		11		
Monte Lago	30		30		
Siena	27		27		
Tivoli	76		76		
St Moritz	37		37		
Caprini	27		27		
Porto Romano	55		55		
Portofino	20		20		
Voterra	12		12		
Valencia	80		80		
Bella Vista	60		60		
Vivaldi	60		60		
Mirasol Phase I	110		110		
Mirasol Phase II	114		114		
San Marino	160		160		
Montebello	40		40		
Ravenna	60		60		
Bellini	60		60		
Navona	18		18		
Salerno	10		10		
Positano	40		8		-32
Cassina	23		23		
Lugano	11		11		
Salerno II	22		22		
Villa D'Este	12		12		
Total Platted/Sold		1291			
Unplatted (direct billed)					
Future residential	587			587	
Future commercial	100			50	-50
		637			
Other					
Golf Club	10			10	
Government Parcel	6		6		
		16			
	2026	1944	1297	647	-82



Memorandum

Date: June 1, 2017

To: James P. Ward- District Manager

From: Bruce Bernard - Field Manager
Paul Cusmano – Asset Manager

Subject: Miromar Lakes CDD
Asset Management Report- May 2017
CGA Project # 13-5692

Lake Maintenance

The CDD's contractors (Orick Marine, MRI, and Brightview) have completed 80 percent of the shoreline erosion maintenance projects that were scheduled for the 2016/17 fiscal budget year. CDD staff is awaiting inspections of the rip-rap maintenance repairs by Lee County to close out the permit for this work in Verona Lago. The shoreline restoration has been completed within Verona Lago, Monte Lago, and Sorrento with the Siena subdivision restoration and drainage presently underway. The projects scope included rip-rap maintenance installation, drainage improvements, re-sloping of lake banks, and re-sodding of disturbed and restored lake banks. The re-sloping process was accomplished by use of a rubber tire excavator reclaiming eroded material rather than the dredging of lakes as originally bid. There will be a budgetary cost savings of approx... \$90,000 dollars realized by this method to reclaim eroded bank material. This method was available due to the uncommonly low water levels of the lakes seen this spring due to the area's drought conditions. The final segment of this year's shoreline maintenance project will be re-sloping of select golf course lake banks which will be completed by the middle of June 2017. Please see photo's attached of rip-rap property maintenance repairs.

Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

GSA Contract Holder

1800 Eller Drive
Suite 600
Fort Lauderdale, FL
33316
954.921.7781 phone
954.921.8807 fax

www.cgasolutions.com



Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

GSA Contract Holder

1800 Eller Drive
Suite 600
Fort Lauderdale, FL
33316
954.921.7781 phone
954.921.8807 fax

www.cgasolutions.com

GHD Services Inc. has performed their third quarter sampling for water quality within the CDD lake system and the CDD is awaiting analysis of these samples.

CDD staff is in the process of preparing an account of the giant bulrush located within the Miromar Lakes CDD lake system. This report will be submitted for the July 2017 board meeting.

Landscape Maintenance

This month, BrightView Landscaping and CDD staff has taken inventory of the hardwood and palm trees located on CDD owned property and contained in the landscaping maintenance contract. The actual count has shown that the CDD hardwood trees (Oaks, Ficus) bid quantity provided by the previous vendor was much lower than the measured amount in the field. Staff will adjust the pruning schedule to accommodate the tree trimming to work within the fiscal year's budget. The tree pruning schedule will be adjusted in the next contract award or renewal to align with the CDD budget allocations. The palm tree total was reasonably accurate with only a 3% differential.

Brightview completed the tree trimming and canopy elevation of the hardwood trees surrounding the two dry retention areas and along the berm within the Verona Lago subdivision. See photos attached.

As discussed in last month's meetings, the Ben Hill Griffin medians are being aerated and top dressed to stimulate the Zoysia grass growth. This process should take approx.... four weeks to complete and any sections not responding to this treatment after this time period will have new Zoysia sod installed.

Stormwater Maintenance

Permit Compliance

SFWMD Notice of Inspection letter dated September 18, 2015, remaining open items / updates are as follows:



Calvin, Giordano & Associates, Inc.
EXCEPTIONAL SOLUTIONS™

Civil Engineering/Roadway
& Highway Design
Coastal Engineering
Code Enforcement
Construction Engineering
& Inspection (CEI)
Construction Services
Contract Government
Services
Data Technologies &
Development
Electrical Engineering
Emergency Management
Engineering
Environmental Services
Facilities Management
Geographic Information
Systems (GIS)
Indoor Air Quality
Land Development
Landscape Architecture
Municipal Engineering
Planning
Redevelopment
Surveying & Mapping
Traffic Engineering
Transportation Planning
Urban Design
Water/Wastewater
Treatment Facilities
Website Development/
Computer Graphics

GSA Contract Holder

1800 Eller Drive
Suite 600
Fort Lauderdale, FL
33316
954.921.7781 phone
954.921.8807 fax

www.cgasolutions.com

1. Application – Miromar Lakes Phase 1

- a. Lake bank erosion - Erosion to the lake shoreline has occurred in some areas of Lakes 6H, 6I, and 6J. Lake 6I has a drop of four (4) feet between lots. Also, erosion has occurred near control structure CS#1. Restore the lake shorelines to substantial compliance with permit.

Shoreline erosion mitigation efforts have been incorporated into the CCD Capital Improvements budget(s) from 2016-2020. The CDD itself has taken efforts to implement the maintenance repairs with prior approval from affected Homeowners Associations (HOA's) (shoreline erosion mitigation has begun and has been completed in three of the fourteen subdivisions to be repaired)

- b. Unpermitted activity / retaining wall - A retaining wall was constructed within the Lake 6 maintenance easement. Restore the lake slope to comply with permit or apply for permit modification to include subject retaining wall.

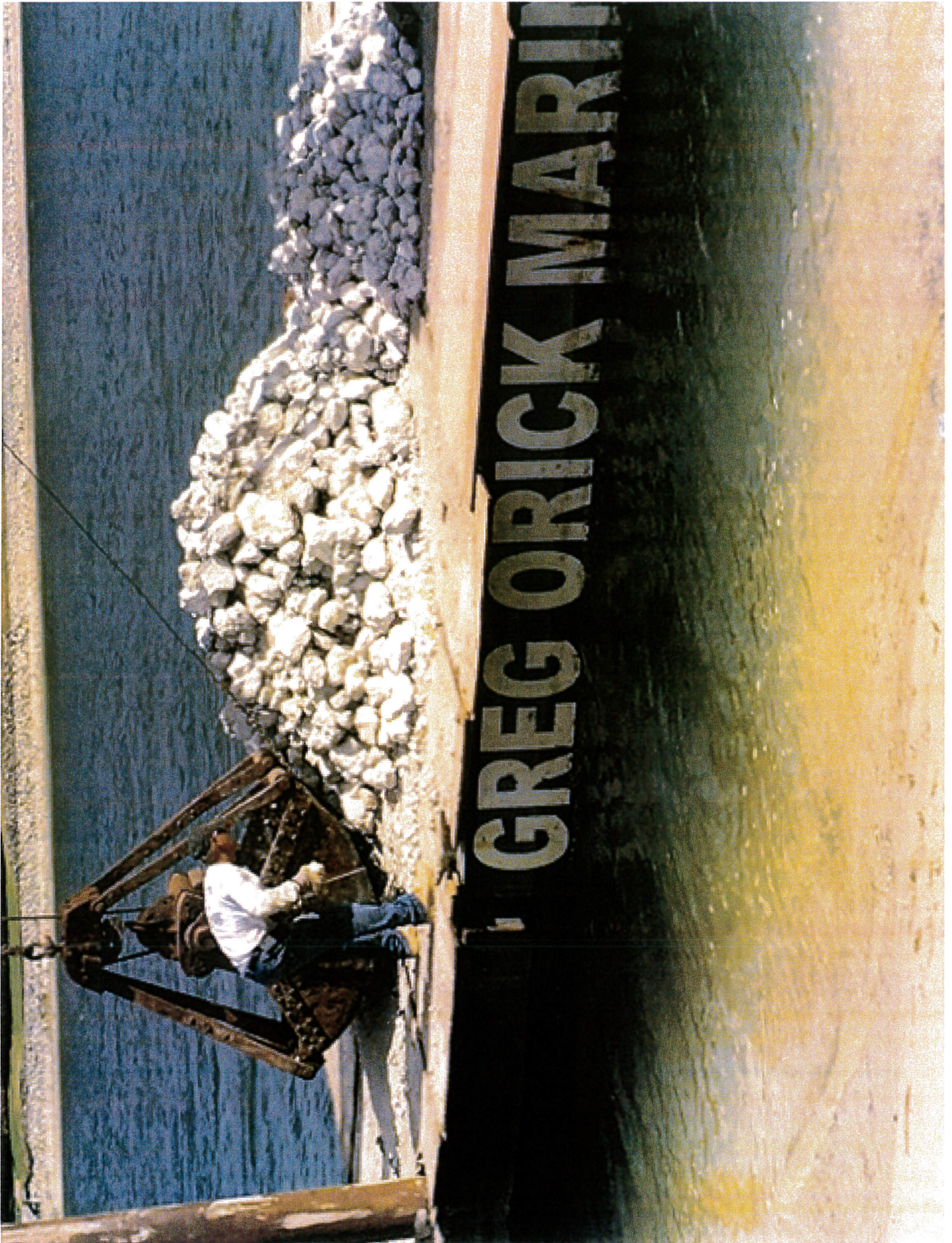
The CDD Engineer has applied for a permit modification to include / allow for the retaining wall (pending).

2. Application 030128-2 Mediterranean Village Phase 4 Vivaldi

- a. Lake bank erosion - Erosion to lake shoreline has occurred in some areas on Lake 6H. Restore the lake shoreline to comply with permit.

Shoreline erosion mitigation efforts for this permit will be addressed within the Capital Improvements budget year 2017-2018.





GREG ORICK MARI



Inspectors Observation Report

PHOTO 7:



PHOTO 8:



CALVIN, GIORDANO & ASSOCIATES, INC.																			
Description of Service	YEAR 2	Agreement Terms		Total Fee	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	YTD	Budget Variance	
		Hourly Rate	Hours																
WATER MANAGEMENT SERVICES																			
Procurement and Bidding Services	\$ 100.00	12	\$ 1,200.00																
Prepare Scope of Service for Contract	\$ 100.00	16	\$ 1,600.00						1	4	2	1						12	0.00
NDPES Compliance/Reporting	\$ 100.00	50	\$ 5,000.00						4	4								10	6.00
Negotiation and Contract Execution	\$ 100.00	12	\$ 1,200.00						8	2								23	27.00
Operations and Maintenance Services	\$ 80.00	148	\$ 11,840.00						4	2		1						7	5.00
Sub-Total:		238	\$ 20,840.00						12	14	20	14						118	30.00
LANDSCAPING SERVICES																			
Procurement and Bidding Services	\$ 100.00	12	\$ 1,200.00																
Prepare Scope of Service for Contract	\$ 100.00	20	\$ 2,000.00						2	4	3	2						15	(3.00)
Prepare Specifications and Exhibits	\$ 100.00	12	\$ 1,200.00						2	4								21	(1.00)
Negotiation and Contract Execution	\$ 100.00	12	\$ 1,200.00							1	2							12	0.00
Operations and Maintenance Services	\$ 80.00	269	\$ 21,520.00						2	2	1							9	3.00
Sub-Total:		325	\$ 27,120.00						24	25	24	22						199	70.00
ASSET MONITORING																			
Procurement and Bidding Services	\$ 100.00	12	\$ 1,200.00																
Prepare Scope of Service for Contract	\$ 100.00	12	\$ 1,200.00						2	2								4	8.00
Prepare Specifications and Exhibits	\$ 100.00	15	\$ 1,500.00						4	2	2							12	0.00
Negotiation and Contract Execution	\$ 100.00	15	\$ 1,500.00															6	9.00
Operations and Maintenance Services	\$ 80.00	148	\$ 11,840.00						4									6	9.00
Sub-Total:		202	\$ 17,240.00						12	11	14	12						117	31.00
ADMINISTRATIVE MATTERS																			
Maintain electronic files, attendance at Board Meeting, general matters (ell)	\$100	100	\$ 10,000.00						8	8	8	9						66	34.00
Sub-Total:		100	\$ 75,200.00						8	8	8	9						66	34.00
Total: All Hours		865							71	90	82	80						637	228

Miromar Lakes Community Development District

Financial Statements

April 30, 2017



Visit our web site: www.miromarlakescdd.org

Prepared by:

JPWARD AND ASSOCIATES, LLC

*2041 NE 6TH TERRACE
FORT LAUDERDALE, FLORIDA 33305
E-MAIL: JIMWARD@JPWARDASSOCIATES.COM
PHONE: (954) 658-4900*

Miromar Lakes Community Development District

Table of Contents

	<i>Page</i>
<i>Balance Sheet—All Funds</i>	<i>1-2</i>
<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
<i>General Fund</i>	<i>3-5</i>
<i>Debt Service Fund</i>	
<i>Series 2012 Bonds</i>	<i>6</i>
<i>Series 2015 Bonds</i>	<i>7</i>

JPWard & Associates, LLC
2041 NE 6th Terrace
Fort Lauderdale, Florida 33305

**Miromar Lakes Community Development District
Balance Sheet
for the Period Ending April 30, 2017**

	Governmental Funds							Totals (Memorandum Only)
	Debt Service Funds				Account Groups			
	General Fund	Series 2012	Series 2015	Capital Project Fund	General Long Term Debt	General Fixed Assets		
Assets								
Cash and Investments								
General Fund - Invested Cash	\$ 988,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 988,124
Debt Service Fund								
Interest Account	-	4	-	-	-	-	-	4
Sinking Account	-	-	-	-	-	-	-	-
Reserve Account	-	448,637	876,017	-	-	-	-	1,324,654
Revenue	-	1,099,230	1,706,511	-	-	-	-	2,805,741
Prepayment Account	-	0	-	-	-	-	-	0
Due from Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	(0)	-	-	-	-	(0)
Market Valuation Adjustments	-	-	-	-	-	-	-	-
Accrued Interest Receivable	-	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-	1,547,871	-	-	1,547,871
Amount to be Provided by Debt Service Funds	-	-	-	-	27,687,129	-	-	27,687,129
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	-	36,514,917	-	36,514,917
Total Assets	<u>\$ 988,124</u>	<u>\$ 1,547,871</u>	<u>\$ 2,582,527</u>	<u>\$ -</u>	<u>\$ 29,235,000</u>	<u>\$ 36,514,917</u>	<u>\$ -</u>	<u>\$ 70,868,439</u>

Miromar Lakes Community Development District
Balance Sheet
for the Period Ending April 30, 2017

	Governmental Funds							Totals (Memorandum Only)
	Debt Service Funds				Account Groups			
	General Fund	Series 2012	Series 2015	Capital Project Fund	General Long Term Debt	General Fixed Assets		
Liabilities								
Accounts Payable & Payroll Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds								
General Fund	-	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-	-
Bonds Payable								
Current Portion	-	-	-	-	1,075,000	-	1,075,000	-
Long Term	-	-	-	-	28,160,000	-	28,160,000	-
Total Liabilities	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,235,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,235,000</u></u>	<u><u>\$ -</u></u>
Fund Equity and Other Credits								
Investment in General Fixed Assets						36,514,917	36,514,917	
Fund Balance								
Restricted								
Beginning: October 1, 2016 (Audited)	-	828,498	1,485,341	-	-	-	2,313,839	-
Results from Current Operations	-	719,374	1,097,186	-	-	-	1,816,560	-
Unassigned								
Beginning: October 1, 2016 (Audited)	463,308					-	463,308	
Results from Current Operations	524,816					-	524,816	
Total Fund Equity and Other Credits	<u><u>\$ 988,124</u></u>	<u><u>\$ 1,547,871</u></u>	<u><u>\$ 2,582,527</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 36,514,917</u></u>	<u><u>\$ 41,633,439</u></u>	<u><u>\$ -</u></u>
Total Liabilities, Fund Equity and Other Credits	<u><u>\$ 988,124</u></u>	<u><u>\$ 1,547,871</u></u>	<u><u>\$ 2,582,527</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 29,235,000</u></u>	<u><u>\$ 36,514,917</u></u>	<u><u>\$ 70,868,439</u></u>	<u><u>\$ -</u></u>

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2017

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest										
Interest - General Checking	14	14	41	43	25	88	31	254	300	85%
Special Assessment Revenue										
Special Assessments - On-Roll	337	196,696	555,587	33,321	24,460	10,276	23,056	843,733	859,717	98%
Special Assessments - Off-Roll	112,721	-	-	-	-	-	225,441	338,162	450,882	75%
Miscellaneous Revenue	-	-	-	-	-	-	-	-	0	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-
Total Revenue and Other Sources:	\$ 113,071	\$ 196,710	\$ 555,628	\$ 33,364	\$ 24,485	\$ 10,363	\$ 248,528	1,182,149	\$ 1,310,899	90%
Expenditures and Other Uses										
Legislative										
Board of Supervisor's - Fees	1,000	-	2,000	-	1,000	1,000	-	5,000	12,000	42%
Board of Supervisor's - Taxes	153	-	153	-	77	77	-	459	918	50%
Executive										
Professional Management	3,333	3,333	3,333	3,333	3,333	3,333	3,333	23,333	40,000	58%
Financial and Administrative										
Audit Services	-	-	-	-	-	5,100	-	5,100	5,100	100%
Accounting Services	-	-	-	-	-	-	-	-	-	N/A
Assessment Roll Services	-	-	18,000	-	-	-	-	18,000	18,000	100%
Arbitrage Rebate Services	-	-	-	-	1,500	-	1,000	2,500	1,000	250%
Other Contractual Services										
Legal Advertising	76	-	51	-	637	-	-	764	1,200	64%
Trustee Services	-	-	3,091	-	-	5,859	-	8,949	7,900	113%
Property Appraiser/Tax Collector Fees	-	-	-	-	-	1,132	-	1,132	2,400	47%
Bank Services	32	48	34	34	35	33	38	255	550	46%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services										
Postage, Freight & Messenger	-	-	73	128	-	121	-	321	400	80%
Insurance	5,778	-	-	-	-	-	-	5,778	5,800	100%
Printing & Binding	174	-	-	101	-	214	173	662	1,200	55%

Prepared by:

JPWARD and Associates, LLC

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2017

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Website Development	-	-	-	-	-	-	-	-	1,000	0%
Office Supplies	-	-	-	-	-	-	-	-	-	N/A
Subscription & Memberships	175	-	-	-	-	-	-	175	175	100%
Legal Services										
Legal - General Counsel	-	-	6,516	-	699	1,918	-	9,133	30,000	30%
Legal - Litigation	-	-	-	-	-	-	-	-	-	N/A
Legal - Center Place - Special Counsel	-	-	861	-	-	-	-	861	100,000	1%
Legal - Center Place	-	-	-	-	-	-	495	495	-	N/A
Land Exchange - Salerno	-	-	4,615	-	-	-	-	4,615	-	N/A
Other General Government Services										
Engineering Services - General Fund	-	2,524	303	-	893	460	2,352	6,532	20,000	33%
NPDES	-	-	560	-	-	-	-	560	250	224%
Asset Administration Services	-	833	1,667	-	1,667	-	1,667	5,833	10,000	58%
Center Place	-	-	-	-	-	-	618	618	-	N/A
Sub-Total:	10,721	6,739	41,256	3,596	9,841	19,246	9,676	101,074	257,893	39%
Stormwater Management Services										
Professional Management										
Asset Management	-	2,317	4,633	-	4,633	-	4,633	16,217	27,800	58%
Mitigation Monitoring	-	-	-	-	-	-	-	-	500	0%
Utility Services										
Electric - Aeration Systems	-	113	396	452	161	389	428	1,938	500	388%
Lake System										
Aquatic Weed Control	-	10,928	5,464	5,464	5,464	5,464	5,464	38,248	65,568	58%
Lake Bank Maintenance	-	-	-	-	-	-	-	-	1,500	0%
Water Quality Testing	-	-	3,460	-	-	-	-	3,460	11,800	29%
Water Control Structures	-	-	6,800	-	-	-	-	6,800	7,000	97%
Grass Carp Installation	-	-	-	-	-	-	2,609	2,609	-	N/A
Litoral Shelf Barrier/Replanting	-	-	-	-	-	-	497	497	-	N/A
Aeration System	-	-	-	-	-	-	-	-	2,000	0%
Wetland System										
Routine Maintenance	-	6,267	3,133	3,133	3,133	3,133	3,133	21,933	42,100	52%
Other Current Charges	-	-	-	-	-	-	-	-	-	N/A

Miromar Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2017

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Capital Outlay										
Aerator's									13,900	
Littortol Shelf Replanting/Barrier									3,000	
Erosion Restoration	-	-	-	-	4,055	1,650	31,469	37,174	259,238	14%
Sub-Total:	-	19,624	23,886	9,049	17,446	10,636	48,234	128,876	434,906	30%
Landscaping Services										
Professional Management										
Asset Management	-	3,117	6,233	-	6,233	-	6,233	21,817	37,400	58%
Utility Services										
Electric	-	-	-	-	-	-	-	-	-	N/A
Irrigation Water	-	-	-	1,777	-	-	-	1,777	5,000	36%
Repairs & Maintenance										
Public Area Landscaping	-	27,434	15,756	137,767	26,836	27,739	57,939	293,471	444,000	66%
Landscape Lighting	-	-	-	-	-	-	-	-	-	N/A
Irrigation System	-	1,643	-	232	1,197	859	816	4,746	8,000	59%
Well System	-	-	-	-	-	-	-	-	1,000	0%
Plant Replacement	-	-	-	408	-	-	36,425	36,833	49,000	75%
Other Current Charges										
Lee County -Ben Hill Griffin Landscape	-	50,691	-	-	-	-	-	50,691	54,000	94%
Hendry County - Panther Habitat Taxes	-	372	-	-	-	-	-	372	700	53%
Operating Supplies										
Mulch	-	14,400	-	3,275	-	-	-	17,675	19,000	93%
Sub-Total:	-	97,658	21,990	143,459	34,267	28,597	101,413	427,383	618,100	69%
Total Expenditures and Other Uses:	\$ 10,721	\$ 124,021	\$ 87,132	\$ 156,104	\$ 61,554	\$ 58,479	\$ 159,323	657,333	\$ 1,310,899	50%
Net Increase/ (Decrease) in Fund Balance	102,350	72,689	468,496	(122,740)	(37,069)	(48,116)	89,205	524,816	-	
Fund Balance - Beginning	463,308	565,658	638,347	1,106,843	984,103	947,034	898,919	463,308	526,359	
Fund Balance - Ending	\$ 565,658	\$ 638,347	\$ 1,106,843	\$ 984,103	\$ 947,034	\$ 898,919	\$ 988,124	988,124	\$ 526,359	

Miromar Lakes Community Development District
Debt Service Fund - Series 2012 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2017

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Reserve Account	47,570	1,839	0	7	15	14	22	49,468	40,000	124%
Prepayment Account	-	0	-	-	-	-	-	0	-	N/A
Revenue Account	2	2	1	15	86	124	201	431	30	1437%
Interest Account	4	-	-	-	-	-	-	4	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	326	183,770	519,075	31,131	22,853	9,601	21,541	788,296	803,283	98%
Special Assessments - Off-Roll	-	-	-	-	-	-	160,662	160,662	160,662	100%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 47,902	\$ 185,611	\$ 519,076	\$ 31,153	\$ 22,954	\$ 9,739	\$ 182,426	998,861	\$ 1,003,975	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2012 Bonds	-	-	-	-	-	-	-	-	\$ 445,000	0%
Principal Debt Service - Early Redemptions										
Series 2012 Bonds	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2012 Bonds	-	279,488	-	-	-	-	-	279,488	558,975	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 279,488	\$ -	\$ -	\$ -	\$ -	\$ -	279,488	\$ 1,003,975	N/A
Net Increase/ (Decrease) in Fund Balance	47,902	(93,876)	519,076	31,153	22,954	9,739	182,426	719,374	-	
Fund Balance - Beginning	828,498	876,400	782,524	1,301,600	1,332,753	1,355,707	1,365,446	828,498	870,552	
Fund Balance - Ending	\$ 876,400	\$ 782,524	\$ 1,301,600	\$ 1,332,753	\$ 1,355,707	\$ 1,365,446	\$ 1,547,872	1,547,872	\$ 870,552	

Miromar Lakes Community Development District
Debt Service Fund - Series 2015 Bonds
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2017

Description	October	November	December	January	February	March	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources										
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	N/A
Interest Income										
Reserve Account	112,874	4,267	0	3	7	7	11	117,169	90,000	130%
Prepayment Account	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	832	132	1	21	64	75	119	1,244	-	N/A
Special Assessment Revenue										
Special Assessments - On-Roll	89	63,744	180,051	10,798	7,927	3,330	7,472	273,411	278,561	98%
Special Assessments - Off-Roll	-	-	-	-	-	-	1,149,324	1,149,324	1,149,364	100%
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 113,794	\$ 68,143	\$ 180,053	\$ 10,823	\$ 7,998	\$ 3,412	\$ 1,156,926	\$ 1,541,149	\$ 1,517,925	N/A
Expenditures and Other Uses										
Debt Service										
Principal Debt Service - Mandatory										
Series 2015 Bonds	-	-	-	-	-	-	-	-	\$ 630,000	0%
Principal Debt Service - Early Redemptions										
Series 2015 Bonds	-	-	-	-	-	-	-	-	-	N/A
Interest Expense										
Series 2015 Bonds	-	443,963	-	-	-	-	-	443,963	887,925	50%
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ 443,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443,963	\$ 1,517,925	N/A
Net Increase/ (Decrease) in Fund Balance	113,794	(375,820)	180,053	10,823	7,998	3,412	1,156,926	1,097,186	-	
Fund Balance - Beginning	1,485,341	1,599,135	1,223,315	1,403,368	1,414,191	1,422,190	1,425,601	1,485,341	-	
Fund Balance - Ending	\$ 1,599,135	\$ 1,223,315	\$ 1,403,368	\$ 1,414,191	\$ 1,422,190	\$ 1,425,601	\$ 2,582,527	2,582,527	\$ -	